

United States District Court
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

JAMES T. O'CONNOR §
§
V. § CASE NO. 4:06MC31
§ (Judge Schneider/Judge Bush)
INTERNAL REVENUE SERVICE, §
IRS Revenue Officer, FRED WILLIAMS §
and Acting Group Manager, MELVIN §
SCHWARTZ §

MEMORANDUM ADOPTING REPORT AND RECOMMENDATION
OF UNITED STATES MAGISTRATE JUDGE

Came on for consideration the Report of the United States Magistrate Judge in this action, this matter having been heretofore referred to United States Magistrate Judge Don D. Bush pursuant to 28 U.S.C. § 636. On June 26, 2007, the Report of the Magistrate Judge was entered containing his proposed findings of fact and recommendations that Plaintiff's "Petition to Quash Third Party Summons" should be DENIED, Defendant's motion to dismiss should be GRANTED, and all other relief sought should be DENIED.

Having received the report of the United States Magistrate Judge, and no objections thereto having been timely filed, this Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct and adopts the same as the findings and conclusions of the Court.

It is, therefore,

ORDERED, ADJUDGED and DECREED that Plaintiff's "Petition to Quash Third Party Summons" is **DENIED**, Defendant's motion to dismiss is **GRANTED**, and all other relief sought is **DENIED**.

IT IS SO ORDERED.

SIGNED this 17th day of July, 2007.



Michael H. Schneider
MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE